calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Internal Revenue Service (IRS)

OMB Number: 1545–0666. Form Number: IRS Form 673. Type of Review: Extension.

*Title:* Statement for Claiming Benefits Provided by Section 911 of the Internal Revenue Code.

Description: Form 673 is completed by a citizen of the United States and is furnished to his or her employer in order to exclude from income tax withholding all or part of the wages paid the citizen for services performed outside the United States.

*Respondents:* Individuals or households.

Estimated Number of Respondents: 50,000.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 25,000 hours.

OMB Number: 1545–1029.
Form Number: IRS Form 8693.
Type of Review: Extension.
Title: Low-Income Housing Credit
Disposition Bond.

Description: Low-income Housing Credit Disposition Bond, is needed per Internal Revenue code (IRC) section 42(j)(6) to post bond and waive the recapture requirement under section 42(j) for certain dispositions of a building on which the low-income housing credit was claimed. Internal Revenue regulations section 301.7101–1 requires that the posting of a bond must be done on the appropriate forms as determined by the Internal Revenue Service.

*Respondents:* Business or other forprofit, Individuals or households.

Estimated Number of Respondents/ Recordkeepers: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—13 minutes Learning about the law or the form— 14 minutes

Preparing, copying, assembling and sending the form to the IRS—40 minutes *Frequency of Response:* On occasion.

Estimated Total Reporting/ Recordkeeping Burden: 1,120 hours.

*OMB Number:* 1545–1041. *Regulation Project Number:* PS–102–86 Final.

Type of Review: Extension.

*Title:* Cooperative Housing Corporations.

Description: This regulation provides an elective alternative to the proportionate share rule for allocating interest and taxes to the tenant-stockholders of cooperative housing corporations.

Respondents: Business or other forprofit, Individuals or households.

Estimated Number of Respondents: 2,500.

Estimated Burden Hours Per Respondent: 15 minutes.

*Frequency of Response:* Other (one-time election).

Estimated Total Reporting Burden: 625 hours.

OMB Number: 1545–1353. Regulation Project Number: FI–189– 84 Final.

Type of Review: Extension.

Title: Debt Instruments with Original Issue Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property.

Description: These regulations provide definitions, reporting requirements, elections, and general rules relating to the tax treatment of debt instruments with original issue discount and the imputation of, and accounting for, interest on certain sales or exchanges of property.

Respondents: Business or other forprofit, Individuals or households, Farms, State, Local or Tribal Government.

Estimated Number of Respondents: 525,000.

Estimated Burden Hours Per Respondent: 21 minutes.

Frequency of Response: Other (per issuance of debt instrument with original issue discount).

Estimated Total Reporting Burden: 185,500 hours.

OMB Number: 1545–1369. Form Number: IRS Form 9514. Type of Review: Extension. Title: Supervisor Assessment—SES

Candidate Development Program.

Description: The data collected from this form is used by the executive panels responsible for screening internal and external applicants for the SES Candidate Development Program.

Respondents: Individuals or households, Federal Government.
Estimated Number of Respondents:

Estimated Burden Hours Per Respondent: 5 hours.

Frequency of Response: Annually. Estimated Total Reporting Burden: 1,500 hours.

Clearance Officer: Garrick Shear (202) 622–3869, Internal Revenue Service,

Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395–7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer. [FR Doc. 97–730 Filed 1–10–97; 8:45 am] BILLING CODE 4830–01–P

## **Fiscal Service**

## Judgment Fund

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

**ACTION:** Notice.

SUMMARY: The Financial Management Service (FMS) is announcing the transfer of the Judgment Fund function from the General Accounting Office to the FMS and the address to request certifications for payments from Judgment Fund accounts.

FOR FURTHER INFORMATION CONTACT: For additional information, contact the Judgment Fund Branch, room 6D33, 3700 East-West Hwy., Hyattsville, MD 20782; (202) 874–6664.

SUPPLEMENTARY INFORMATION: Pursuant to section 211 of Pub. L. 104–53, the Legislative Branch Appropriations Act of 1996 (109 Stat. 535), certain claims-related functions of the Comptroller General, including the Judgment Fund, were transferred to the Executive Branch. Effective June 30, 1996, the Secretary of the Treasury has been delegated responsibility for performing the Judgment Fund function.

Consequently, all requests for certifications for payments from the Judgment Fund accounts should be sent to the Judgment Fund Branch, room 6D33, 3700 East-West Hwy., Hyattsville, MD 20782. Sending such a request to the General Accounting Office may result in delay of payment, or lack of payment. Additional procedures for obtaining certifications for payments from Judgment Fund accounts may be found in I TFM 6–3100, obtainable from the address above.

Dated: January 7, 1997.

Diane E. Clark,

Assistant Commissioner, Financial Information.

[FR Doc. 97–732 Filed 1–10–97; 8:45 am] BILLING CODE 4810–35–M